

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)	
Petitioner,)	
)	
v.)	M.B.D. No. 11-mc-91344-NMG
)	
JOHN CHONGRIS,)	
Respondent.)	
)	

**REPORT AND RECOMMENDATION
ON THE UNITED STATES' PETITION FOR AN ORDER
ENFORCING AN INTERNAL REVENUE SERVICE SUMMONS**

Boal, M.J.

On December 22, 2011, the District Court referred the subject petition to enforce an Internal Revenue Service ("IRS") Summons to the undersigned for a hearing and the issuance of a report and recommendation. The Court held a hearing on April 11, 2012. The Respondent did not appear. The government represented to the Court that it had not been able to contact Respondent directly, although it had had several conversations with Respondent's wife about the Summons. The government further represented that the IRS had not as of the date of the hearing received the documents requested by the Summons from Mr. Chongris. Respondent has failed to show any cause why he should not obey the Summons issued to him on June 28, 2011.

This Court finds that, based upon the Declaration of Revenue Officer Gregory J. Dahir (Docket Entry # 3), the United States has established a valid basis for issuance of an Order enforcing the Internal Revenue Service Summons, in accordance with 26 U.S.C. §§ 7402(b), 7602 & 7604(a) and United States v. Powell, 379 U.S. 48, 85 S. Ct. 248, 13 L. Ed. 2d 112 (1964).

*Report and Recommendation accepted and
adopted. SJP/Porter, USDJ 5/15/12*